

SENATE BILL 3221  
By Burchett

AN ACT to amend Tennessee Code Annotated, Title 3,  
Chapter 17, Part 1, relative to annual event  
applications filed by 501(c)(3) organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 3-17-104(8), is amended by deleting subdivisions (B) and (C) in their entirety, and by substituting instead the following language:

(B) Except as provided in subdivision (C), for an annual event application submitted between July 1, 2005, and October 31, 2009, by a 501(c)(3) organization applying for a first time annual event or where there has been at least a year between applications for an annual event:

(i) A copy of the 501(c)(3) organization's last five (5) annual reports filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, and any attached schedules for the five-year period immediately preceding the annual event application; or

(ii) If such organization has not filed five (5) consecutive annual reports for the five-year period immediately preceding the annual event application, a copy of the 501(c)(3) organization's annual report filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, for the preceding year and any attached schedules and copies of any other annual reports filed with the internal revenue service within the five-year period preceding the application;

(C) For an annual event application submitted between July 1, 2005, and October 31, 2009, by a 501(c)(3) organization which was included on the omnibus list for the year immediately preceding the year in which such application is filed, a copy of the

501(c)(3) organization's annual report filed with the internal revenue service, Form 990, 990-EZ, or 990-PF for the preceding year;

(D) Except as provided in subdivision (E), for an annual event application submitted on and after July 1, 2010, by a 501(c)(3) organization applying for a first time annual event or where there has been at least a year between applications for an annual event, a copy of the 501(c)(3) organization's last five (5) annual reports filed with the internal revenue service, Form 990, 990-EZ, or 990-PF, and any attached schedules for the five-year period immediately preceding the annual event application;

(E) For an annual event application submitted on or after July 1, 2010, by a 501(c)(3) organization which was included on the omnibus list for the year immediately preceding the year in which such application is filed, a copy of the 501(c)(3) organization's annual report filed with the internal revenue service, Form 990, 990-EZ, or 990-PF for the preceding year;

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.